

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Plaintiffs' Motion For Collateral Estoppel And Partial Summary Judgment, Plaintiffs' Memorandum Of Law In Support Of Motion For Collateral Estoppel And Partial Summary Judgment, Plaintiff's Statement Of Uncontested Material Facts In Support of Plaintiffs' Memorandum Of Law In Support Of Motion For Collateral Estoppel And Partial Summary Judgment, the Declaration Of Douglas J. McNamara In Support Of Plaintiffs' Memorandum Of Law In Support Of Motion For Collateral Estoppel And Partial Summary Judgment, and the Proposed Order Granting Plaintiffs' Motion For Collateral Estoppel And Partial Summary Judgment was served by electronic mail and first-class mail this 22nd day of July, 2005, upon the counsel listed on the attached Service List.

/s/

Joshua Prince

SERVICE LIST

Harold K. Gordon
Steven P. Harte
Jones Day
222 East 41st Street
New York, NY 10017-6702
212/326-3939
fax: 212/755-7306

Mark Belasic mabelasic@jonesday.com
Theodore M. Grossman
Robert Klonoff
Jones Day
901 Lakeside Ave., North Point
Cleveland, OH 44114-1190
216/586-3939 fax: 216/579-0212

Counsel for R.J. Reynolds Tobacco Company

Guy Miller Struve
Davis Polk & Wardwell
450 Lexington Avenue
New York, NY 10017
212/450-4000 fax: 212/450-3800
Guy.struve@dpw.com
Counsel for Altria Group Inc.

Judith Bernstein-Gaeta
Brian T. Edmunds
Arnold & Porter
555 12th Street, N.W.
Washington, D.C. 20004
202/942-5493 fax: 202/942-5999
judith_gaeta-bernstein@aporter.com
Counsel for Philip Morris USA Inc.

Philip Pfeffer Ppfeffer@chadbourn.com
Joseph Falcone jfalcone@chadbourn.com
Chadbourn & Parke, LLP
30 Rockefeller Plaza
New York, NY 10112
212/408-5100 fax: 212/541-5369
***Counsel for Defendant British American Tobacco (Investments) Limited
and British American Tobacco, p.l.c.***

Alan Mansfield mansfielda@gtlaw.com
Stephen L. Saxl
Greenberg Traurig, LLP
MetLife Building
200 Park Avenue
New York, NY 10166
212/801-2100 fax: 212/801-6400

William L. Allinder
Shook, Hardy & Bacon L.L.P.
2555 Grand Blvd.
Kansas City, MO 64108-2613
816/474-6550 fax: 816/421-5547

Lorillard Tobacco Company

Peter A. Bellacosa
Kirkland & Ellis LLP
Citigroup Center
153 East 53rd Street
New York, NY 10022-4611
212/446-4800 fax: 212/446-4900
pbellacosa@kirkland.com

Leonard A. Feiwus
Julie R. Fischer (JF-7755)
Kasowitz, Benson, Torres & Friedman LLP
1633 Broadway
New York, NY 10019
212/506-1785 fax: 212/506-1800
jfisher@kasowitz.com
Counsel for The Liggett Group, Inc.

***Counsel for Brown & Williamson Tobacco Corporation, individually,
and as successor-by-merger to The American Tobacco Company***